

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants : Charles Averty et al.
Application No. : 10/795,962
Filed : March 8, 2004
For : DEVICE AND PROCESS FOR USE IN ENCODING AUDIO
DATA

Examiner : Brian Louis Albertalli
Art Unit : 2626
Docket No. : 851663.464
Date : August 20, 2009

Mail Stop ISSUE FEE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Commissioner for Patents:

In response to the Notice of Allowance dated August 6, 2009, Applicants agree the claims are allowable and thank the Examiner for allowing the claims. Applicants, however, do not concede to the Examiner's characterization of the claims or the prior art. Furthermore, Applicants note there may be reasons for allowance other than those put forth by the Examiner.

Respectfully submitted,
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